

Lindsey M. Stepp
Commissioner

Carolynn J. Lear
Assistant Commissioner

State of New Hampshire Department of Revenue Administration

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MUNICIPAL AND PROPERTY
DIVISION
James P. Gerry
Director

Samuel T. Greene
Assistant Director

December 16, 2019

Town of Stewartstown
ATTN: Board of Selectmen
PO Box 119
West Stewartstown, NH 03597-

RE: 2018 Assessment Review

Honorable Members of the Board of Selectmen:

The New Hampshire Department of Revenue Administration has completed its review of the Town of Stewartstown's assessments required by RSA 21-J: 11-a. The Department has considered the degree to which assessments in Stewartstown achieved substantial compliance with applicable statutes and rules. The Department considered compliance with the six assessment areas specifically identified in RSA 21-J: 11-a, and RSA 21-J: 14-b I. (c).

They are:

- A. Level of assessments and uniformity of assessments are within acceptable ranges as recommended by the Assessing Standards Board (ASB) by considering, where appropriate, an assessment-to-sales-ratio study conducted by the Department for the municipality;
- B. Assessment practices substantially comply with applicable statutes and rules;
- C. Exemption and credit procedures substantially comply with applicable statutes and rules;
- D. Assessments are based on reasonably accurate data;
- E. Assessments of various types of properties are reasonably proportional to other types of properties within the municipality; and,
- F. For all revaluations including full revaluations, partial revaluations, cyclical revaluations and statistical updates conducted on or after the April 1, 2006 assessment year, either by an independent contractor or an in-house assessor, a report based on the most recent edition of the Uniform Standards of Professional Appraisal Practice (USPAP) shall be produced.

TDD Access: Relay NH 1-800-735-2964

Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department.

In accordance with RSA 21-J: 11-a, II, the Department shall report its findings to the ASB and the municipality. This letter constitutes our report.

After completing its review, the Department has determined that the Town of Stewartstown is not in substantial compliance with applicable assessing statutes and rules as identified in RSA 21-J: 11-a, I and RSA 21-J: 14-b, I(c) because it has not met one or more of the standards adopted by the ASB pursuant to N.H. Administrative Rule ASB 102.02. See Standards for Monitoring of Local Assessing Practices by the Department of Revenue Administration Adopted by the Assessing Standards Board May 11, 2018 (the ASB Standards).

The ASB standards not met include:

ASB III, B.4. a-c. Current Use. Fifteen samples need updated maps or are missing maps. Six samples have recreation discount applied incorrectly or not applied. Two samples have stewardship without a current management plan. One sample is not recorded, and one has no rating within the range or matrix on file.

ASB III, C. 1.a. Credits. Eight samples were not approved or signed by the assessor. One sample had no PA-33 on file for a property in a trust. One sample needs verification of medals earned before taxpayer can qualify for the credit.

ASB III, C. 1.b. Exemptions. Five samples have not been requalified within five years. One sample had no PA-33 on file for a property in a trust.

ASB III, C. 2. and 3. Religious, Educational and Charitable Exemptions. One charitable exemption did not have an A-12 on file.

ASB III, D. 1. Accuracy of Data. Three samples had a greater than 7.5% error rate on improvements only. One sample had a greater than 7.5% error rate on land only.

Attached please find the Department's worksheets indicating areas that should be addressed.


Prior to the release of this report to the ASB you have an opportunity to respond to the findings in this report. Please let us know within 30 days if you have a response to this letter.

We would like to thank you and the staff members who assisted the Department for working with us in an understanding and cooperative manner.

Your next Assessment Review is scheduled for 2023. Should you be interested in changing your Assessment Review year, such a request may be approved so long as the time between reviews does not exceed five years.

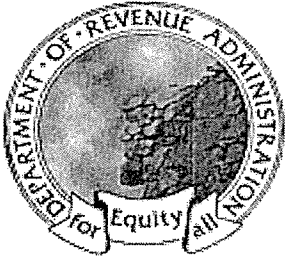
If you have any questions, feel free to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "James Gerry", with a stylized flourish at the end.

James Gerry, Director
Municipal and Property Division

cc: Assessing Standards Board
File



NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL and PROPERTY DIVISION

APPLICATION OF CURRENT USE COVER SHEET as of APRIL 1, 2018

ASB III, B. 4. a-c

Name of Municipality:

Stewartstown

Total Sample Size

B4a B4b B4c

32

Samples with Errors

21

2

6

Samples without Errors

11

30

26

Percent of Samples without Errors (Minimum 85%)

34.38%

93.75%

81.25%

Municipality of Stewartstown in the category of Application of CURRENT USE:

B4a B4b B4c

Met Standard

X

Did Not Meet Standard

X

X

Comments:

DRA Appraiser Signature:

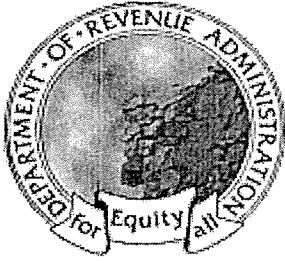
Philip Bodwell

Date: 12/20/2018

DRA Supervisor Initials:

PB

Date: 10/14/19



NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL and PROPERTY DIVISION

CURRENT USE WORKSHEET as of APRIL 1, 2018

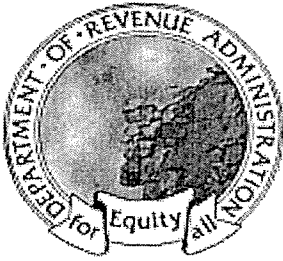
ASB III, B. 4. a-c

Name of Municipality: Stewartstown

Date of Review: 12/20/2018

Current Use RSA 79-A

Sample Number	Parcel ID:	a				b	c	Results:
		(i) <u>Original current use A-10 Application for Assessment, timely filed, and recorded or equivalent documentation</u>	(ii) <u>Recreational discount being correctly applied</u>	(iii) <u>Original site Map outlining current use categories or equivalent</u>	(iv) <u>The Equalization Ratio is being correctly applied, per RSA 79-A:5 I</u>	<u>Appropriate Stewardship documentation being correctly applied per CUB 304.09</u>	<u>All municipality's current use assessments comply with CUB 304 value ranges</u>	
1 0000A1 000046 000001		Yes	Yes	No	Yes	N/A	Yes	Did Not Meet Standard
2 0000A1 000058 000005		Yes	No	Yes	Yes	N/A	Yes	Did Not Meet Standard
3 0000A2 000022 000000		Yes	No	No	Yes	N/A	No	Did Not Meet Standard
4 0000A3 000001 000005		Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
5 0000A3 000064 000000		Yes	Yes	No	Yes	N/A	Yes	Did Not Meet Standard
6 0000A4 000014 000000		Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
7 0000A4 000054 000000		Yes	No	Yes	Yes	N/A	Yes	Did Not Meet Standard
8 0000A4 000089 000000		Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
9 0000A5 000011 000001		Yes	No	Yes	Yes	N/A	Yes	Did Not Meet Standard
10 0000A5 000026 000000		Yes	Yes	No	Yes	N/A	Yes	Did Not Meet Standard



NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL and PROPERTY DIVISION

CURRENT USE WORKSHEET as of APRIL 1, 2018

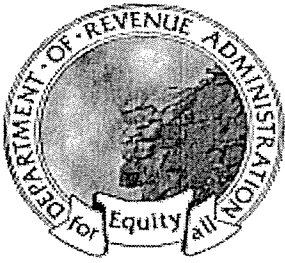
ASB III, B. 4. a-c

Name of Municipality: Stewartstown

Date of Review: 12/20/2018

Current Use RSA 79-A

Sample Number	Parcel ID:	a				b	c	Results:
		(i) <u>Original current use A-10 Application for Assessment, timely filed, and recorded or equivalent documentation</u>	(ii) <u>Recreational discount being correctly applied</u>	(iii) <u>Original site Map outlining current use categories or equivalent</u>	(iv) <u>The Equalization Ratio is being correctly applied, per RSA 79-A:5 I</u>	<u>Appropriate Stewardship documentation being correctly applied per CUB 304.09</u>	<u>All municipality's current use assessments comply with CUB 304 value ranges</u>	
11 0000A5 000027 000000		Yes	Yes	Yes	Yes	No	Yes	Did Not Meet Standard
12 0000A5 00022B 000011		Yes	Yes	No	Yes	N/A	Yes	Did Not Meet Standard
13 0000A6 000010 000000		Yes	Yes	No	Yes	Yes	No	Did Not Meet Standard
14 0000A6 000014 000001		Yes	Yes	Yes	Yes	No	Yes	Did Not Meet Standard
15 0000B2 000028 000005		Yes	Yes	Yes	Yes	N/A	No	Did Not Meet Standard
16 0000B3 000005 000003		Yes	Yes	No	Yes	N/A	Yes	Did Not Meet Standard
17 0000B3 000012 000014		Yes	Yes	No	Yes	N/A	No	Did Not Meet Standard
18 0000B3 000029 000005		Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
19 0000B3 000059 000000		Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
20 0000B3 000064 000000		Yes	Yes	Yes	Yes	N/A	Yes	Met Standard



NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL and PROPERTY DIVISION

CURRENT USE WORKSHEET as of APRIL 1, 2018

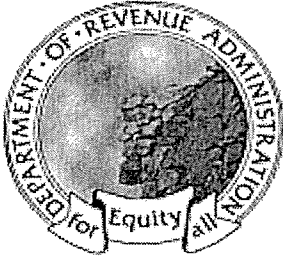
ASB III, B. 4. a-c

Name of Municipality: Stewartstown

Date of Review: 12/20/2018

Current Use RSA 79-A

Sample Number	Parcel ID:	a				b	c	Results:
		(i) <u>Original current use A-10 Application for Assessment, timely filed, and recorded or equivalent documentation</u>	(ii) <u>Recreational discount being correctly applied</u>	(iii) <u>Original site Map outlining current use categories or equivalent</u>	(iv) <u>The Equalization Ratio is being correctly applied, per RSA 79-A:5 I</u>	<u>Appropriate Stewardship documentation being correctly applied per CUB 304.09</u>	<u>All municipality's current use assessments comply with CUB 304 value ranges</u>	
21 0000B3 000076 000001		Yes	Yes	No	Yes	N/A	Yes	Did Not Meet Standard
22 0000B3 000084 000003		Yes	Yes	No	Yes	N/A	Yes	Did Not Meet Standard
23 0000B4 000023 000005		Yes	Yes	No	Yes	N/A	Yes	Did Not Meet Standard
24 0000B5 000004 000000		Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
25 0000B5 000007 000000		Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
26 0000B5 000008 000000		Yes	No	No	Yes	N/A	Yes	Did Not Meet Standard
27 0000B5 000017 000000		Yes	No	No	Yes	N/A	No	Did Not Meet Standard
28 0000B5 00033A 000000		Yes	Yes	No	Yes	N/A	Yes	Did Not Meet Standard
29 0000B6 000006 000000		Yes	Yes	No	Yes	N/A	No	Did Not Meet Standard
30 0000B6 000010 000000		Yes	Yes	No	Yes	N/A	Yes	Did Not Meet Standard



NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL and PROPERTY DIVISION

CURRENT USE WORKSHEET as of APRIL 1, 2018

ASB III, B. 4. a-c

Name of Municipality: Stewartstown	Date of Review: 12/20/2018
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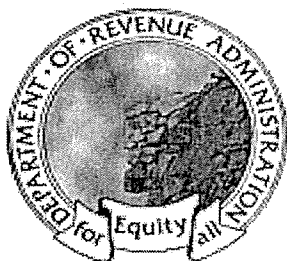
Current Use RSA 79-A

Sample Number	Parcel ID:	a				b	c	Results:
		(i) <u>Original current use A-10 Application for Assessment, timely filed, and recorded or equivalent documentation</u>	(ii) <u>Recreational discount being correctly applied</u>	(iii) <u>Original site Map outlining current use categories or equivalent</u>	(iv) <u>The Equalization Ratio is being correctly applied, per RSA 79-A:5 I</u>	<u>Appropriate Stewardship documentation being correctly applied per CUB 304.09</u>	<u>All municipality's current use assessments comply with CUB 304 value ranges</u>	
31 0000B6 000011 000000		Yes	Yes	No	Yes	N/A	Yes	Did Not Meet Standard
32 0000B6 000038 000000		Yes	No	No	Yes	N/A	Yes	Did Not Meet Standard

Comments:

Sample #1- needs to show subdivision on map. Samples #2,7,9- Rec discount is not being applied correctly. Sample #5 -needs current map. Samples #10, 12,16,17,21,22,23,28,29,30, and 31 - missing maps or need updated maps. Samples #11 and 14 -Stewardship given with no mgmt plan-incorrect assessment. Sample #15 CU Values not rated within the range- no matrix. Sample# 26 - application for rec discount - not given, and no map in file. Sample #27 -no recording of app, rec discount not applied, needs updated map. Sample #32 - rec discount not applied.

DRA Appraiser Signature:	Philip Bodwell	Date:	12/20/2018
DRA Supervisor Initials:	PB	Date:	10/14/19



NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL and PROPERTY DIVISION

CREDITS COVER SHEET APRIL 1, 2018

ASB III, C. 1.a

Name of Municipality:	Stewartstown
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Total Parcels Sampled	22
Unacceptable Samples	10
Acceptable Samples	12
Percent of Acceptable Samples (Minimum 95%)	54.5%

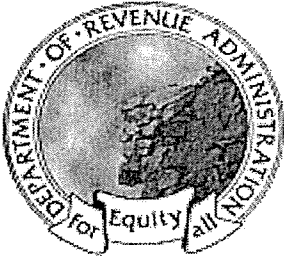
Municipality of Stewartstown In the Category of CREDITS:

Met Standard	<input type="checkbox"/>
Did Not Meet Standard	<input checked="" type="checkbox"/>

Comments:

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DRA Appraiser Signature:	Philip Bodwell	Date:	10/14/19
DRA Supervisor Initials:	PB	Date:	12/14/19



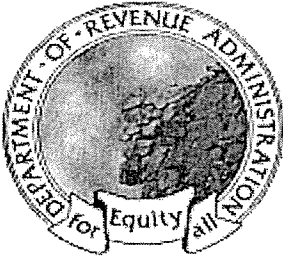
NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL and PROPERTY DIVISION

CREDITS WORKSHEET as of April 1, 2018

ASB III, C. 1. a

Name of Municipality:	Stewartstown	Date of Review:	7/11/2019
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Sample Number	Parcel ID	Credit Type	Application Timely filed, completed, and signed by the applicant.	Application Approved by the Assessor (s)	If applicant is listed under a trust, is a PA- 33 Form filed	Year Last Review	Results
1	0000A2 000005 000000	Veteran's	Yes	Yes	N/A	2018	Met Standard
2	0000A4 000003 000000	Veteran's	Yes	No	N/A	2018	Did Not Meet Standard
3	0000A4 000017 000000	Veteran's	Yes	Yes	No	2018	Did Not Meet Standard
4	0000A4 000036 000000	Veteran's	Yes	Yes	N/A	2018	Met Standard
5	0000A4 038&56 000000	Veteran's	Yes	No	N/A	2018	Did Not Meet Standard
6	0000A5 000010 000000	Veteran's	Yes	Yes	N/A	2018	Met Standard
7	0000A5 000031 000000	Veteran's	Yes	No	N/A	2018	Did Not Meet Standard
8	0000A5 000089 000000	Veteran's	Yes	Yes	N/A	2018	Met Standard
9	0000A6 000022 000000	Veteran's	Yes	Yes	N/A	2018	Met Standard
10	0000B6 000049 000000	Veteran's	Yes	No	N/A	2018	Did Not Meet Standard
11	0000B6 000063 000000	Veteran's	Yes	No	N/A	2018	Did Not Meet Standard
12	0000U1 000021 000000	Veteran's	Yes	No	N/A	2018	Did Not Meet Standard
13	0000U1 000060 000000	Veteran's	Yes	Yes	N/A	2018	Met Standard
14	0000U1 000063 000000	Veteran's	Yes	Yes	N/A	2018	Met Standard
15	0000U1 000074 000000	Veteran's	Yes	Yes	N/A	2018	Met Standard
16	0000U1 000LTP 000020	Veteran's	Yes	Yes	N/A	2018	Met Standard
17	0000U1 000LTP 000050	Veteran's	Yes	Yes	N/A	2018	Did Not Meet Standard
18	0000U1 000LTP 000063	Veteran's	Yes	Yes	N/A	2018	Met Standard
19	0000U2 000029 000000	Veteran's	Yes	No	N/A	2018	Did Not Meet Standard



NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL and PROPERTY DIVISION

CREDITS WORKSHEET as of April 1, 2018

ASB III, C. 1. a

Name of Municipality: Stewartstown

Date of Review: 7/11/2019

Sample Number	Parcel ID	Credit Type	Application Timely filed, completed, and signed by the applicant.	Application Approved by the Assessor (s)	If applicant is listed under a trust, is a PA-33 Form filed	Year Last Review	Results
20	0000U2 000041 000000	Veteran's	Yes	No	N/A	2018	Did Not Meet Standard
21	0000U2 3 & 36 000000	Veteran's	Yes	Yes	N/A	2018	Met Standard
22	0000U4 000014 000000	Veteran's	Yes	Yes	N/A	2018	Met Standard

Comments:

Samples 2, 5, 7, 10, 11, 12, 19, and 20 - not approved or signed by assessor. Sample 3 has no PA-33 on file for property in a trust. Sample 17- Verification of medals are needed for taxpayer to qualify for the credit.

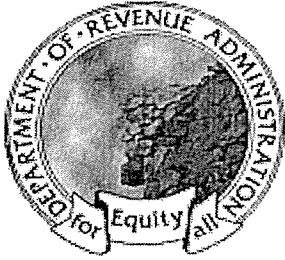
DRA Appraiser Signature: Philip Bodwell

Date: 7/11/2019

DRA Supervisor Initials:

PB

Date: 10/14/19



NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL and PROPERTY DIVISION

EXEMPTIONS COVER SHEET APRIL 1, 2018

ASB III, C. 1. b

Name of Municipality:	Stewartstown
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Total Parcels Sampled	8
Unacceptable Samples	6
Acceptable Samples	2
Percent of Acceptable Samples (Minimum 95%)	25.0%

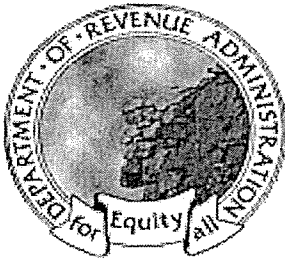
Municipality of Stewartstown in the category of EXEMPTIONS:

Met Standard	<input type="checkbox"/>
Did Not Meet Standard	<input checked="" type="checkbox"/>

Comments:

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DRA Appraiser Signature:	Philip Bodwell	Date:	10/14/19
DRA Supervisor Initials:	PB	Date:	10/14/19



NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL and PROPERTY DIVISION

EXEMPTIONS WORKSHEET as of APRIL 1, 2018

ASB III, C. 1.b

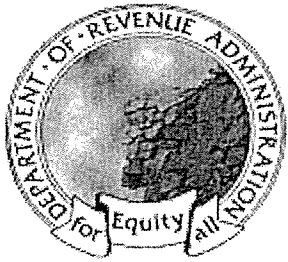
Name of Municipality: Stewartstown	Date of Review: 7/11/2019
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Sample Number	Parcel ID:	Exemption Type:	Application Completed, timely filed, and signed by the applicant	Application Approved by the Assessor	Proper Documentation supplied	If Applicant is listed under a trust, is a PA-33 Form filed	Is applicant receiving the proper amount of exemption, per age group, as voted	Year Last Review	Results:
1	0000A1 000022 000000	Elderly	Yes	Yes	Yes	N/A	Yes	2013	Did Not Meet Standard
2	0000A6 000033 000000	Elderly	Yes	Yes	Yes	N/A	Yes	2013	Did Not Meet Standard
3	0000B1 000005 000001	Elderly	Yes	Yes	Yes	No	Yes	2016	Did Not Meet Standard
4	0000B6 000020 000000	Elderly	Yes	Yes	Yes	N/A	Yes	2013	Did Not Meet Standard
5	0000B6 000027 000000	Elderly	Yes	Yes	Yes	N/A	Yes	2015	Met Standard
6	0000B6 000039 000000	Elderly	Yes	Yes	Yes	N/A	Yes	2014	Met Standard
7	0000U1 000017 000000	Elderly	Yes	Yes	Yes	N/A	Yes	2013	Did Not Meet Standard
8	0000U1 000LTP 000020	Elderly	Yes	Yes	Yes	N/A	Yes	2013	Did Not Meet Standard

Comments:

Samples #1, 2, 4, 7, and 8, not qualified in five years. Sample #3 - no PA-33 or trust documents filed.

DRA Appraiser Signature:	Philip Bodwell	Date: 7/11/2019
DRA Supervisor Initials:	PB	Date: 10/14/19



NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL and PROPERTY DIVISION

RELIGIOUS, EDUCATIONAL, AND CHARITABLE EXEMPTIONS COVER SHEET APRIL 1, 2018

ASB III, C. 2. and 3.

Name of Municipality:

Stewartstown

	<u>C2</u>	<u>C3</u>
Total Sample Size	5	1
Unacceptable Samples	0	1
Acceptable Samples	5	0
Percent of Acceptable Samples (Minimum 95%)	100.0%	0.0%

C2 = All religious, educational, and charitable exemptions should have on file a current BTLA Form A-9, List of Real Estate on which Exemption is Claimed as described in TAX 401.01 (b)

C3 = All charitable exemptions should have on file a current BTLA Form A-12 Charitable Organization Financial Statement, as described in TAX 401.01 (c).

Municipality of Stewartstown In the Category of REL., EDUC., CHAR. EXEMPTIONS

	<u>C2</u>	<u>C3</u>
Met Standard	X	
Did Not Meet Standard		X

Comments:

DRA Appraiser Signature:

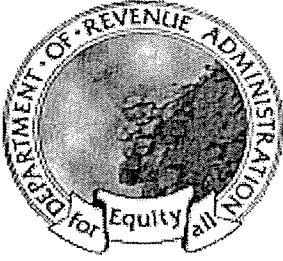
Philip Bodwell

Date: 12/12/19

DRA Supervisor Initials:

PB

Date: 12/12/19



NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL and PROPERTY DIVISION

RELIGIOUS, EDUCATIONAL, and CHARITABLE EXEMPTIONS as of APRIL 1, 2018

ASB III, C. 2 and 3.

Name of Municipality: Stewartstown

Date of Review:

12/20/2018

RSA 72 :23 III, IV, V and VI

Sample Number	Parcel ID:	Religious	Educational	Charitable		Annually reviewed per RSA 74:2	Results
		A BTLA Form A-9 Application properly filed before April 15, completed and signed by the applicant per RSA 72:23 III	A BTLA Form A-9 Application properly filed before April 15, completed and signed by the applicant per RSA 72:23 IV	A BTLA Form A-9 Application properly filed before April 15, completed and signed by the applicant per RSA 72:23 V	A BTLA Form A- 12 filed before June 1, per RSA 72:23 VI		

Comments:

DRA Appraiser Signature:

Philip Bodwell

Date:

12/20/2018

DRA Supervisor Initials

PB

Date:

12/14/19



NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL and PROPERTY DIVISION

RELIGIOUS, EDUCATIONAL, and CHARITABLE EXEMPTIONS as of APRIL 1, 2018

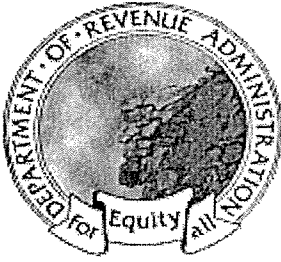
ASB III, C. 2 and 3.

Name of Municipality: Stewartstown

Date of Review: 12/20/2018

RSA 72 :23 III, IV, V and VI

<u>Sample Number</u>	<u>Parcel ID:</u>	Religious	Educational	Charitable		<u>Annually reviewed per RSA 74:2</u>	<u>Results</u>
		<u>A BTLA Form A-9 Application properly filed before April 15, completed and signed by the applicant per RSA 72:23 III</u>	<u>A BTLA Form A-9 Application properly filed before April 15, completed and signed by the applicant per RSA 72:23 IV</u>	<u>A BTLA Form A-9 Application properly filed before April 15, completed and signed by the applicant per RSA 72:23 V</u>	<u>A BTLA Form A- 12 filed before June 1, per RSA 72:23 VI</u>		
1	A-1-020			Yes	No	Yes	Did Not Meet Standard
2	A-4-030	Yes				Yes	Met Standard
3	B-4-049		Yes			Yes	Met Standard
4	U-1-031	Yes				Yes	Met Standard
5	U-2-011-A	Yes				Yes	Met Standard



NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL and PROPERTY DIVISION

ACCURACY OF DATA COVER SHEET as of APRIL 1, 2018

MATERIAL ERRORS

ASB III, D. 1.

Name of Municipality:

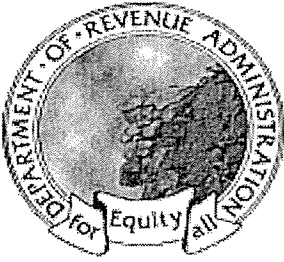
Total Parcels Sampled	<input type="text" value="34"/>
Samples with More Than 7.5% Error Rate (Improvements Only)	<input type="text" value="3"/>
Samples with More Than 7.5% Error Rate (Land Only)	<input type="text" value="1"/>
Or Samples with More Than 5% Error Rate (Combination of Land and Improvements)	<input type="text" value="0"/>
Total Samples With Errors (Total of Improvement, Land and Combination)	<input type="text" value="4"/>
Percent of Sample with Acceptable Error Rate to Total of Sample. (Minimum 90%)	<input type="text" value="88.24%"/>

Municipality of Stewartstown in the category of ACCURACY OF DATA-MATERIAL ELEMENTS:

Met Standard	<input type="text"/>
Did Not Meet Standard	<input type="text" value="X"/>

Comments:

DRA Appraiser Signature:	<input type="text" value="Philip Bodwell"/>	Date:	<input type="text" value="10/14/19"/>
DRA Supervisor Initials:	<input type="text" value="PB"/>	Date:	<input type="text" value="10/14/19"/>



NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL and PROPERTY DIVISION

ACCURACY OF DATA COVER SHEET as of April 1, 2018
DATA ELEMENTS

ASB III, D. 2.

Name of Municipality:

Total Parcels Sampled	<input type="text" value="34"/>
Samples with 5 discrepancies or greater	<input type="text" value="0"/>
Samples with less than 5 discrepancies	<input type="text" value="34"/>
Percent of Samples with less than 5 discrepancies	<input type="text" value="100.00%"/>

Municipality of Stewartstown in the category of ACCURACY OF DATA - MATERIAL ELEM

Advisory Only

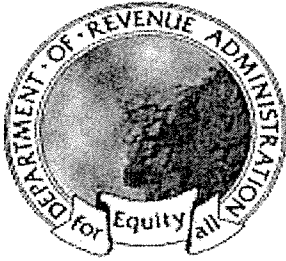
Comments:

DRA Appraiser Signature:

Date:

DRA Supervisor Initials:

Date:



**NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL and PROPERTY DIVISION**

ACCURACY OF DATA WORKSHEET as of April 1, 2018

ASB III, D. 1. and 2.

TO BE FILLED OUT ONLY IF ERRORS ARE FOUND ON SAMPLE PRC

RESIDENTIAL/COMMERCIAL PROPERTIES

Name of Municipality: Stewartstown

Date of Review: 8/23/2018

Owner 1: ROTAX, SR., ROBERT

Sample #: 10 of 34

Owner 2:

AR Type: Residentail

Parcel ID: 0000B6-000001-000003

Interior Access:

Location: 40 DC DRIVE

DRA Yes **ASSESSOR** No

Number:	Data Item:	Other Description:	PRC:	Observed:	Difference In \$:
1	Other	Deck	None	8x10	\$407.00
2	OB's & Extra Features	Bedrooms	2	1	\$0.00
3	Extra Plumbing/Baths		None	1	\$7,300.00

Total of Errors for this Parcel: \$7,707.00

DRA Appraiser Signature:

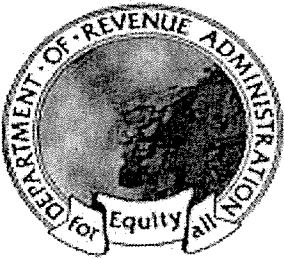
Philip Bodwell

Date: 8/23/2018

DRA Supervisor Initials:

PR

Date: 8/23/18



**NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL and PROPERTY DIVISION**

ACCURACY OF DATA WORKSHEET as of April 1, 2018

ASB III, D. 1. and 2.

**TO BE FILLED OUT ONLY IF ERRORS ARE FOUND ON SAMPLE PRC
RESIDENTIAL/COMMERCIAL PROPERTIES**

Name of Municipality: Stewartstown

Date of Review: 8/29/2018

Owner 1: BOWLER, THOMAS D.

Sample #: 17 of 34

Owner 2:

AR Type: Residentail

Parcel ID: 0000B1-000010-000000

Interior Access:

Location: 374 ROY ROAD

DRA Yes ASSESSOR No

Number:	Data Item:	Other Description:	PRC:	Observed:	Difference In \$:
1	Other	Bedrooms	3	1	\$700.00
2	Other	20x24 CTH/FFF 20x24 HSF/FFF			\$8,100.00
3	Heating Type	Gas-FA		No Central Heat-WD	\$3,600.00

Total of Errors for this Parcel: **\$12,400.00**

DRA Appraiser Signature:

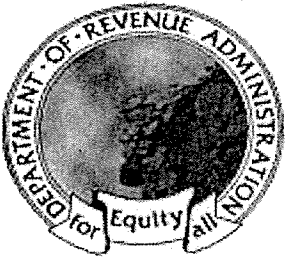
Philip Bodwell

Date: 8/29/2018

DRA Supervisor Initials:

AB

Date: 8/29/19



**NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL and PROPERTY DIVISION**

ACCURACY OF DATA WORKSHEET as of April 1, 2018

ASB III, D. 1. and 2.

TO BE FILLED OUT ONLY IF ERRORS ARE FOUND ON SAMPLE PRC

RESIDENTIAL/COMMERCIAL PROPERTIES

Name of Municipality: Stewartstown

Date of Review: 8/27/2018

Owner 1: LERNER, DR. HERMAN

Sample #: 26 of 34

Owner 2:

AR Type: Residentail

Parcel ID: 0000A2-000006-000000

Interior Access:

Location: 668 BEAR ROCK ROAD

DRA No **ASSESSOR No**

Number:	Data Item:	Other Description:	PRC:	Observed:	Difference In \$:
1	Other	Storage	None	6x16	\$400.00
2	Other	Roof	Asphalt	Metal	\$700.00

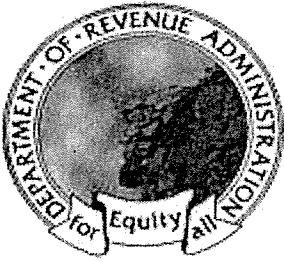
Total of Errors for this Parcel: \$1,100.00

DRA Appraiser Signature: Philip Bodwell

Date: 8/27/2018

DRA Supervisor Initials: PB

Date: 8/27/19



**NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL and PROPERTY DIVISION**

ACCURACY OF DATA WORKSHEET as of April 1, 2018

ASB III, D. 1. and 2.

**TO BE FILLED OUT ONLY IF ERRORS ARE FOUND ON SAMPLE PRC
RESIDENTIAL/COMMERCIAL PROPERTIES**

Name of Municipality: Stewartstown

Date of Review: 8/21/2018

Owner 1: MARR, STEPHEN

Sample #: 31 of 34

Owner 2:

AR Type: Residentail

Parcel ID: 0000B3-000014-000000

Interior Access:

Location: 5 HAYNES ROAD

DRA No **ASSESSOR Yes**

Number:	Data Item:	Other Description:	PRC:	Observed:	Difference In \$:
1	Inconsistent Land Values without Documentation		No new adjustment	partial distant mtn view	\$2,000.00

Total of Errors for this Parcel: \$2,000.00

DRA Appraiser Signature:

Philip Bodwell

Date: 8/21/2018

DRA Supervisor Initials:

CB

Date: 8/21/18